CHAPTER 294

TAX REFUND TO INSURANCE COMPANIES

H. F. 508

AN ACT appropriating the sum of thirteen hundred ninety dollars and eighty-five cents (\$1390.85) in payment of certain insurance companies' claims for refund of taxes heretofore paid by them under protest.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. That there is hereby appropriated out of any money
- in the state treasury not otherwise appropriated the sum of thirteen
- hundred ninety dollars and eighty-five cents (\$1390.85) for the re-4
- fund of certain taxes paid under protest by the Balkan National Insurance Company of Sofia, Bulgaria, and the First Bulgarian Insurance
- Company of Roustchouk, Bulgaria, which companies were formerly
- authorized to transact business in the state of Iowa, and which taxes 7
- have been adjudged by the supreme court of the state of Iowa to
- have been erroneously collected.
- The commissioner of insurance is hereby authorized to certify said 10
- claims to the executive council. When said claims are approved by 11
- 12 the executive council they shall be payable out of the state treasury
- upon warrant issued by the auditor of state. 13

Approved April 18, A. D. 1927.

CHAPTER 295

REIMBURSEMENT OF EMBALMER EXAMINERS

S. F. 446

AN ACT to make appropriation to reimburse the funds of the embalmer examiners for funds deposited in the United State Bank, Des Moines, Iowa.

WHEREAS, Dr. Rodney P. Fagan was commissioner of health for the state of Iowa on October 22, 1924; and

WHEREAS, he had in his custody and control funds of the embalmer examiners of said department of health, and had said funds on deposit in the United State Bank of Des Moines, Iowa, which closed on said date; and

WHEREAS, he has assigned all of his right, title and interest in and to his claim against said bank and the receiver thereof to the treasurer of state for the use and benefit of the funds of said state of Iowa; now therefore

Be it enacted by the General Assembly of the State of lowa:

1 SECTION 1. There is hereby appropriated out of any funds in the 2 state treasury not otherwise appropriated to the treasurer of state